

Date: August 14, 2023

**To,
The Manager,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400051.**

Dear Sir/Ma'am,

Reference: ISIN: INE925Y01036; Symbol: GODHA.

Subject: Outcome of the Meeting of the Board of Directors of Godha Cabcon& Insulation Limited

Respected Sir/ Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 we hereby inform you that meeting of the Board of Directors of the Company, duly convened and held at the registered office of the Company i.e. 36-D, Sector B Sanwer Road, Industrial Area Indore MP 452006, on **Monday, August 14, 2023, at 02:00 P.M. (i.e. 1400 Hours)** and concluded at **04:00 P.M (i.e. 1600 Hours)** the Board of Directors has inter alia transacted the following businesses:

1. The Board considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the 1st quarter ended on 30th June 2023;
2. The Board considered and approved the Board's Report along with Report on Corporate Governance, Management Discussion and Analysis Report for the year ended 31st March, 2023.
3. The Board approved day, date, time and venue of the 7th AGM in accordance with the relevant circulars issued by Ministry of Corporate Affairs and Securities and Exchange. Board of India as follows:

Date	September 27, 2023
Day	Wednesday
Time	2.00 P.M
Venue	Through Video Conferencing/ Other audio Visual mode

4. The Board approved the notice of 7th Annual General Meeting and to authorize Mr. Dipesh Godha, Director and CEO to issue the same to all the shareholders.
5. The Book Closure period fixed from Wednesday, September 20, 2023 till Wednesday, September 27, 2023.
6. The Cut-off date is fixed as Friday, September 15, 2023 for determining the eligibility of the members to vote by electronic means or at the Annual General Meeting. Remote E-Voting period shall commence from Sunday, September 24, 2023 (09:00 a.m.) till Tuesday, September 26, 2023 (05:00 p.m.).

You are requested to please take the same in your record.

Thanking you,

For Godha Cabcon& Insulation Ltd


Madhu Godha
Director
DIN: 07607983





S.K. KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
211, ROYAL RATAN, 7, M.G. ROAD, INDORE
PHONE: 0731- 2523373/4044666

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
GODHA CABCON AND INSULATION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **GODHA CABCON & INSULATION LIMITED** ("the Company") for the quarter ended on 30th June, 2023 ("the statement") attached herewith, being submitted by the company pursuant to the Requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
2. This statement, which is responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.K. Khandelwal & Associates
Chartered Accountants
FRN 002305C


(S.K. Khandelwal)
Partner

M.No. 071189

UDIN: 23071189BGVUVE6356

Dated: 14.08.2023

Place: Indore



M/S GODHA CABCON & INSULATION LTD.
CIN NO: L31909MP2016PLC041592

Unaudited Financial Results for Quarter Ended on 30.06.2023

S.No.	Particulars	Quarter Ended		Year ended	
		30th June 2023	31st Mar 2023	30th June 2022	31st Mar 2023
		Unaudited	Unaudited	Unaudited	Audited
I	INCOME				
	Revenue from operations	7.25	365.67	80.47	352.27
	Other income	31.81	22.86	21.39	82.50
	Total Income	39.07	388.53	101.86	434.77
II	EXPENSES				
	Cost of Material Consumed	3.98	9.55	60.66	156.34
	Purchase of stock in trade		3.56		25.47
	Change in inventory	2.22	287.34		-3.27
	Employee benefits expense	4.03	4.18	3.82	16.35
	Finance costs	6.70	11.67	12.63	48.54
	Depreciation & amortization expense	7.78	-0.55	10.56	31.14
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	27.14	51.85	12.81	349.80
	Total Expenses	51.85	367.60	100.48	624.37
	Profit/(Loss) from operations before exceptional items and tax	-12.78	20.93	1.38	-189.60
III	Exceptional Items	0.00	0.00	0.00	0.00
IV	Profit/(Loss) before tax	-12.78	20.93	1.38	-189.60
V	Tax expense				
VI	(1) Current tax	0.00	0.00	0.00	0.00
	(2) Deferred tax	3.22	-5.44	-0.22	-49.29
VII	Net Profit/(Loss) for the Period (V-VI)	-9.56	15.49	1.16	-140.31
VIII	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income/(Loss) for the Year	-9.56	15.49	1.16	-140.31
X	Paid up Equity Share Capital (Face value of the share Rs 1/- each)	2220.80	2220.80	2220.80	2220.80
XI	Reserve Excluding Revaluation reserve		297.13		
XII	Earnings per equity share				
	(1) Basic	-0.004	0.230	0.001	-0.063
	(2) Diluted	-0.004	0.230	0.001	-0.063

S.No.	Particulars	Quarter Ended		Year ended	
		30th June 2023	31st Mar 2023	30th June 2022	31st Mar 2023
		Unaudited	Unaudited	Unaudited	Audited
a	Debt Service Coverage Ratio	1.53	0.87	1.53	0.75
b	Debt Equity Ratio	0.13	0.11	0.13	0.13
c	Current Ratio	28.45	26.65	30.95	26.65
d	Debtor Turnover (in days)*	1361.82	281.00	1361.82	270.00
e	Inventory turnover (in days)*	21.62	6.00	21.62	9.00
f	Operating Margin	-5.22	0.00	-0.09	-0.63
g	Net Profit Margin	-0.30	0.04	0.05	-1.70

* Ratio for the quarter ended have been annualized

Notes:

1. The above Unaudited Financial Results for the quarter ended June 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 14, 2023. The Statutory Auditors of the Company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3. Previous quarter's figures have been re-grouped and re-arranged wherever necessary.

For Godha Cabcon & Insulation Limited

MADHU GODHA
DIRECTOR
DIN: 07607783



Place: Indore
Date: 14-08-2023

M/S GODHA CABCON & INSULATION LTD.
CIN NO: L31909MP2016PLC041592
UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30.06.2023

Particulars	No.	Rs. In Lakhs	
		30-Jun-23	31-Mar-23
ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipments	2	339.73	347.53
(b) Deferred tax asset	3	49.10	45.88
(c) Other Non Current Assets	4	330.86	327.66
Total Non Current Asset		719.69	721.07
(2) Current Assets			
(a) Inventories	5	9.03	15.22
(b) Financial Assets			
(i) Trade Receivables	6	310.45	547.47
(ii) Cash & Cash equivalents	7	19.65	115.68
(iii) Other Bank Balances	8	85.05	40.63
(iv) Loans	9	1349.60	1054.51
(v) Other financial Assets	10	86.06	120.57
(c) Other Current Assets	11	50.51	43.38
Total Current Assets		1910.36	1937.46
Total Assets		2630.05	2658.54
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	13	2220.80	2220.80
(b) Other Equity	14	147.27	156.83
Total Equity		2368.07	2377.63
(2) LIABILITIES			
(I) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	194.83	208.21
(ii) Deferred Tax Liability (Net)	16	0.00	0.00
Total Non current Liabilities		194.83	208.21
(II) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	17	54.75	54.75
(ii) Trade Payables Due To: Micro And Small Enterprises Other Than Micro And Small Enterprises	18	4.65	8.84
(iii) Other financial Liabilities	19	4.90	6.11
(b) Other Current Liabilities	20	2.84	2.99
(c) Current Tax Liability (net)	21	0.00	0.00
Total Current		67.15	72.69
Total Equity and Liabilities		2630.05	2658.53

Madhu Godha
(Director)
DIN: 07607749



PLACE: INDORE
DATE: 14-08-2023

M/S GODHA CABCON & INSULATION LTD.
CIN: L31909MP2016PLC041592
CASH FLOW STATEMENT FOR THE QUARTER ENDED JUNE 2023

PARICULARS	Rs. In Lakhs	
	30th June 2023	31st Mar 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Tax as per Profit and Loss Statement	-9.56	-140.31
Adjusted For:		
Add: Depreciation	7.78	31.14
Add: Interest Expense	6.70	48.54
Operating Profit Before Working Capital Changes	4.92	-60.63
Adjusted For:		
Increase/Decrease In Current Asset		
Receivables	237.03	1026.06
Inventories	6.19	10.48
Other Current Assets	(7.13)	10.36
Loans	(295.09)	(356.39)
Other Bank Balances	(44.42)	17.26
Other Financial Assets	34.51	(103.54)
Increase/Decrease in Current Liabilities		
Trade Payables	(4.18)	-3.41
Other Financial Liabilities	(1.21)	6.11
Other Current Liabilities	(0.15)	(1.54)
Short Term Borrowing	0.00	-91.54
Current Tax Liability	0.00	-1.04
Cash Generated From Operations	(69.53)	452.18
Taxes on Operating Activities	3.22	(49.29)
Net Cash from Operating Activiies	(72.75)	402.89
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of long term asset	0.00	135.51
Deferred Tax Assets/Liabilities	0.00	0.00
Increase/Decrease in Other Non Current Assets	-3.20	-320.00
Net Cash Flow From Investing Activiies	(3.20)	(184.49)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense	-6.70	-48.54
Net Proceeds Fron Long term Borrowings	-13.38	(55.31)
Net Cash Flow From Financing Activities	(20.08)	(103.85)
Net Increase / Decrease in Cash and Cash Equivalents	(96.03)	114.55
Opening Balance of Cash and Cash Equivalents	115.68	1.13
Closing Balance of Cash and Cash Equivalents	19.65	115.68

MADHU GODHA
(DIRECTOR)

DIN: 07607788



PLACE: INDORE

DATE: 14.08.2023

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

Sr no.	Particulars	Quarter ended			Year Ended (audited)
		30 Jun'23	31 Mar'23	30 Jun'22	31 Mar'23
1	Segment value of sales and services (Revenue)				
	Wire	0.00	348.35	0.71	108.22
	Packaging	7.25	16.56	73.53	187.45
	Others	31.82	0.00	7.00	56.60
	Revenue From Operations	39.07	364.91	80.53	352.27
2	Segment Results (EBITDA)				
	Wire	0.00	72.39	0.71	-137.81
	Packaging	-9.47	-11.45	6.72	-16.24
	Others	0.00	-0.01	3.44	31.13
	Total Segment profit before Interest, tax, exceptional item and depreciation, amortisation and depletion	-9.47	60.93	10.87	-122.92
3	Segment Results (EBIT)				
	Wire	-2.28	70.55	-1.90	-147.49
	Packaging	-12.53	-4.39	1.05	-28.70
	Others	0	-0.01	3.44	31.13
	Total segment profit before interest, tax , and exceptional item	-14.81	66.15	2.59	-145.06
	Finance Cost	6.7	11.67	12.63	48.54
	Interest income	31.81	17.62	20.62	76.5
	Other Un-allocable Income (Net of Expenditure)	-23.08	-51.18	-9.2	-72.5
	Profit Before Exceptional Item and Tax	-12.78	20.92	1.38	-189.60
	Exceptional item (Net of Taxes)	0.00	0.00	0.00	0.00
	Profit Before Tax	-12.78	20.92	1.38	-189.60
	Current Tax	0.00	0	0.00	0
	Deferred Tax	3.22	-5.43	0.22	49.29
	Profit After Tax	-9.56	15.49	1.16	-140.31

* Segment results (EBITDA and EBIT) include Interest income/ Other Income pertaining to the respective segments

Profit before tax is after exceptional item and tax thereon. Tax expenses are excluding the current tax and deferred tax on exceptional item

Sr no.	Particulars	Quarter ended			Year Ended (audited)
		30 Jun'23	31 Mar'23	30 Jun'22	31 Mar'23
4	Segment Assets				
	Wire	409.1	627.35	1574.7	627.35
	Packaging	309.52	241.02	434.52	241.02
	Others	0.00	0.00	0.00	0.00
	Unallocated	1911.43	1790.17	843.78	1790.17
	Total Segment Assets	2630.05	2658.54	2853.00	2658.54
5	Segment Liabilities				
	Wire	0.00	0.00	0	0.00
	Packaging	227.14	238.63	272.38	238.63
	Unallocated	2402.91	2419.91	2580.62	2419.91
	Total Segment Liabilities	2630.05	2658.54	2853.00	2658.54

Notes to Segment Information (Standalone) for the Quarter Ended 30th June, 2023

As per Indian Accounting Standard 108 ' Operating Segments', the company has reported 'Segment Information', as described below

- a) The wire business includes production of conductors and wires.
- b) The packaging business includes production of rigid PVC sheet.
- c) Other investments/assets/Liabilities, long term resources raised by the company, business trade financing Liabilities and related income/ expense are considered under Unallocated.

Formula for computation of ratios are as follows-

Sr No.	Ratios	Formula
1.	Debt Service Coverage Ratio	$\frac{\text{Profit after tax} + \text{interest on term loan}}{\text{Interest on term loan} + \text{Principal Repayments made during the period for long time loans}}$
2	Debt Equity Ratio	$\frac{\text{Total Debt}}{\text{Total Equity}}$
3.	Current Ratio	$\frac{\text{Current Asset}}{\text{Current Liabilities}}$
4.	Debtors Turnover	$\frac{\text{Value of Sales \& Services}}{\text{Average Trade Receivables}}$
5.	Inventory Turnover	$\frac{\text{Total Revenue}}{\text{Average Inventory}}$
6.	Operating Margin (%)	$\frac{\text{Earnings before interest, Tax less Other income}}{\text{Value of Sales \& Services}}$
7.	Net Profit Margin(%)	$\frac{\text{Profit after tax}}{\text{Value of Sales \& Services}}$